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- and -

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DAVID L. GOING, ESQ.

ATTORNEYS FOR SPARTECH CORPORATION
AND SPARTECH POLYCOM

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

In re

DELPHI CORPORATION, *et al.*,

Debtors.

Chapter 11

Case No. 05-44481(RDD)

(Jointly Administered)

**CERTIFICATION OF SERVICE REGARDING RESPONSE
OF SPARTECH CORPORATION AND SPARTECH POLYCOM,
INC. TO DEBTORS' OMNIBUS 8.2(B) CURE OBJECTION**

MARCIA L. STEEN, of full age, hereby certifies as follows:

1. I am a paralegal employed by the firm of Day Pitney LLP, with an office located at 200 Campus Drive, Florham Park, New Jersey. Day Pitney is local counsel for Spartech Corporation and Spartech Polycom (collectively, "Spartech") in connection with the above-referenced matter.

2. On May 21, 2008, I electronically filed Response Of Spartech Corporation And Spartech Polycom, Inc. To Debtors' Omnibus 8.2(B) Cure Objection (the "Response") with the United States Bankruptcy Court for the Southern District of New York thereby causing the parties entitled to receive notice via the Court's ECF system to be served. Thereafter I caused copies of the Response to be served upon all parties on the annexed service via overnight mail.

3. In addition, David Going, Esq. of Armstrong Teasdale, LLP, primary counsel for Spartech, has advised that on May 21, 2008, he served a copy of the Response and the various confidential and proprietary documents supporting Spartech's claims (referenced in paragraph 8 of the Response) upon counsel for the Debtor at the following address via overnight mail.

Skadden, Arps, Slate, Meagher & Flom LLP
333 West Wacker Drive
Suite 2100
Chicago, Illinois 60606
(Att'n: John K. Lyons, Esq., Ron E. Meisler, Esq. and Carl Tullson, Esq.)

4. I certify under penalty of perjury that the foregoing statements made by me are true and correct.

/s/ Marcia L. Steen
MARCIA L. STEEN

Dated: May 22, 2008
Florham Park, New Jersey

Service List

The Debtors:

Delphi Corporation
5725 Delphi Drive
Troy, Michigan 48098
(Att'n: General Counsel)

Counsel To The Debtors:

Skadden, Arps, Slate, Meagher & Flom LLP
333 West Wacker Drive
Suite 2100
Chicago, Illinois 60606
(Att'n: John K. Lyons, Esq., Ron E. Meisler, Esq. and Carl Tullson, Esq.)

Counsel For The Agent Under The Postpetition Credit Facility:

Davis Polk & Wardwell
450 Lexington Avenue
New York, New York 10017
(Att'n: Donald Bernstein, Esq. and Brian Resnick, Esq.)

Counsel For The Official Committee Of Unsecured Creditors:

Latham & Watkins LLP
885 Third Avenue
New York, New York 10022
(Att'n: Robert J. Rosenberg, Esq. and Mark A. Broude, Esq.)

Counsel For The Official Committee Of Equity Security Holders:

Fried, Frank, Harris, Shriver & Jacobson LLP
One New York Plaza
New York, New York 10004
(Att'n: Bonnie Steingart, Esq.)

United States Trustee:

Office of the United States Trustee
for the Southern District of New York,
33 Whitehall Street, Suite 2100
New York, New York 10004
(Att'n: Alicia M. Leonhard, Esq.)